

PUBLIC UTILITIES
COMMISSION

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of

Docket No. 2009-0049

For review and approval of rate increases; revised rate schedules; and revised rules.

and

MORIHARA LAU & FONG LLP

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Attorneys for WAI'OLA O MOLOKA'I, INC.

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF HAWAII

In the Matter of the Application)	
)	
of)	
)	Docket No. 2009-0049
WAI'OLA O MOLOKA'I, INC.)	
)	
For review and approval of rate)	
increases; revised rate schedules; and)	
revised rules.)	
_____)	

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES
TO THE DIVISION OF CONSUMER ADVOCACY'S
SECOND SUBMISSION OF INFORMATION REQUESTS**

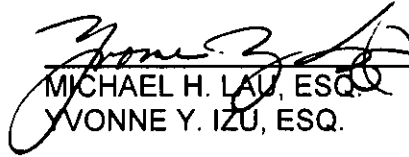
COMES NOW, WAI'OLA O MOLOKA'I, INC. ("WOM"), by and through its attorneys, Morihara Lau & Fong LLP, hereby submit its Responses to the Division of Consumer Advocacy's Second Submission of Information Requests consistent with the Stipulated Regulatory Schedule (Exhibit "A") contained in the Stipulated Prehearing Order, filed on November 6, 2009.

Pursuant to the Amended Protective Order filed on November ____, 2009 ("Amended Protective Order"), in the above-referenced docket, WOM also hereby designates Attachments CA-IR-25a(1) and CA-IR-25a(3) (Parts A through C) as CONFIDENTIAL and subject to the terms and provisions of said Amended Protective Order.

The above-referenced confidential attachments were prepared and/or provided by WOM and its consultants in Hawaii or Arizona. Said confidential attachments contain confidential research, development, commercial and financial information and/or other information that may be subject to non-disclosure pursuant to certain laws, rules and regulations. In addition, certain confidential attachments contain personal and confidential information of WOM's customers and employees and/or other information that would constitute a clearly unwarranted invasion of personal privacy, and may be subject to non-disclosure pursuant to certain laws, rules and

regulations. Any misuse or the unpermitted disclosure of the information in said confidential information attachments may infringe upon certain privacy and proprietary rights and/or expose WOM and/or its related entities to unfair competitive disadvantages and to certain liabilities.

DATED: Honolulu, Hawaii, November 25, 2009.



MICHAEL H. LAU, ESQ.
YVONNE Y. IZU, ESQ.

Morihara Lau & Fong LLP
Attorneys for WAI'OLA O MOLOKA'I, INC.

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

DOCKET NO. 2009-0049

CA-IR-20

Ref: WOM 9.2, 9.3, 9.4, and 9.6.

- a. Please provide a description of what each of the reservoir improvements represents and the function each improvement serves with respect to water utility service.

RESPONSE:

No current Company personnel are aware of the specific improvements made in each year and the Company does not have records from 1988 to 1991 readily available to provide specific details. The Company will advise when it obtains those records. The Company believes these improvements were made to the reservoir to enable it to continue to provide service to its customers.

- b. Please provide the basis for the estimated service life used for this item.

RESPONSE:

The Company does not have data regarding the estimated service life for these reservoir improvements, but believes that a 25 year life is reasonable. An alternative would be to increase the service life to 30 years to match the useful life of the reservoir installed in 1987.

SPONSOR:

Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-21

Ref: WOM 9.2, 9.3, 9.4, and 9.6.

- a. Please provide a description of what the following items represent and what function each item serves with respect to water utility service:

1. Mipa 12" waterline;

RESPONSE:

The Company believes this line is the water line between the Maunaloa Reservoir and the town of Maunaloa which was required to provide required fire flow and pressure when public housing units were developed in the Town.

2. Lialalii Reservoir;

RESPONSE:

The reservoir is one of the four reservoirs currently serving the Wai'ola system. The Company will continue to research the details of this item and provide additional information or advise that no additional information could be located.

3. Potable Water System;

RESPONSE:

This item is a water line between the Puunana Water Treatment Plant ("WTP") and the Maunaloa Reservoir. The purpose is to transfer water from the WTP to the reservoir.

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CA-IR-21 (cont.)

4. Maunaloa Village Water System;

RESPONSE:

This represents the water distribution facilities for the town of Maunaloa and provides for distribution of the water from the reservoir to the customers.

5. Data System;

RESPONSE:

This represents the software and equipment related to the meters, which enables the Company to remote read its meters.

6. Maunaloa 12" Water Main;

RESPONSE:

This represents a water pipe installed from "Red Hill" to the WTP. The purpose of this was to serve as a pipeline to move water from future Waiola Well to Maunaloa, but that project has been put on hold.

7. ML Reservoir Repair;

RESPONSE:

This is a significant repair to the Maunaloa reservoir which was needed for the reservoir to continue to operate in a safe and reliable manner. The repair included the relining of the reservoir among other activities.

8. Replace Kualapuu Reservoir Roof; and

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CA-IR-21 (cont.)

RESPONSE: This included a significant repair to the roof of the reservoir from wood and metal to a concrete plank roof. It allowed the existing reservoir to continue to operate in a safe and reliable manner.

9. 4" Pipeline Kualapuu reservoir – Kipu.

RESPONSE: This is an emergency by-pass water line that provides the ability to transport water to Kualapuu and Kipu from either the DHHL source or Well 17 when one of the sources is not operating.

b. Please provide the basis for the estimated service life used for this item.

RESPONSE: The useful lives reflected on the Company schedules were established by Company personnel based on lives for existing plant and discussions with accounting personnel. The Company does not have documentation to support the lives, but believes the book depreciation lives are reasonable.

SPONSOR: Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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CA-IR-22

Ref: WOM 9.2, 9.3, 9.4, and 9.6.

- a. Please discuss whether the Company has analyzed or studied the remaining useful lives for each of its plant items. If an analysis has been conducted, but for only select items, please identify those items.

RESPONSE:

The Company has not analyzed or studied the remaining useful lives of its assets listed on Exhibit WOM 9.2.

- b. If the Company has not conducted such an analysis, even though it has items still used and useful that are fully depreciated, please explain why such an analysis should not be conducted.

RESPONSE:

The Company believes that the cost of performing such a study is not in the best interests of the Company or its customers. If it is recommended that the Company perform such an analysis or study, the Company will seek to recover the cost in this proceeding through an amortization over the period allowed for the recovery of rate case expense.

- c. There are items that are listed and appear to be fully depreciated. Please confirm that these items are used and useful for utility purposes.

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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CA-IR-22 (cont.)

RESPONSE: To the Company's knowledge, all of the items included in its plant in service, including those that are fully depreciated, are still used and useful in providing utility service.

SPONSOR: Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

DOCKET NO. 2009-0049

CA-IR-23

Ref: WOM 9.2, 9.3, 9.4, and 9.6.

- a. Please explain each of the differences in the items listed on WOM 9.2 and WOM 9.6. For instance, WOM 9.6 lists a "WIP Kualapuu Reservoir," with a total cost of \$10,949. However, this same item and cost does not seem to appear on WOM 9.2.

RESPONSE:

See Attachment CA-IR-23a.

- b. If not already provided in response to part a. above, please reconcile each of the differences in the total costs for each applicable item between WOM 9.2 and 9.6. For instance, the Maunaloa Village Water System is listed as having a balance of \$1,639,674 on WOM 9.2, but the total cost is reflected as \$1,637,898 on WOM 9.6. If the difference in book and tax basis is related to items such as the capital goods excise tax credit, please provide the calculations that show the difference and confirm that the credit amount is included on WOM 9.7.

RESPONSE:

See Attachments CA-IR-23a and CA-IR-23b.

SPONSOR:

Robert O'Brien

ATTACHMENT
CA-IR-23a

WOM
Reconciliation between Book Plant and Tax Plant

ATTACHMENT CA-IR-23a

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
			Amount Per Book							
Line #	Description	YEAR	Amount	Total	Reconciled Per Rate File	Amount Per Tax	On Book Not on Tax	On Tax Not On Book	Difference	Description
1	Kipu System Improvements	1982		33,751	33,751	33,751				
2	Water System - Maunaloa	1987		365,071	365,071		365,071			
3	Reservoir Repairs	1988	15,997				15,997			
4	Legal Fees - Water	1988	48				48			
5	Reservoir Improvements			16,045	16,045					
6	WIP - Maunaloa Res.	1989	8,682				8,682			
7	WIP - Maunaloa Res.	1989	8,038				8,038			
8	WIP - Maunaloa Res.	1989	5,674				5,674			
9	WIP - Maunaloa Res.	1989	5,009				5,009			
10	Reservoir Repair	1989	7,212				7,212			
11	WIP - Maunaloa Res.	1989	2,652				2,652			
12	WIP - Maunaloa Res.	1989	2,850				2,850			
13	Maunaloa Res.	1989	1,281			1,821	(540)			
14	Reservoir Improvements			41,397	41,397					
15	WIP - Kualapuu Res.	1990	10,949			10,949				
16	WIP - Maunaloa Res.	1990	904				904			
17	Reservoir Improvements			11,854	11,854					
18	Reservoir Improvements	1991	4,600		4,600		4,600			
19	Mipa 12" Waterline	1992		309,323	309,323	309,323	0			
20						42,967		42,967		1995 Water Transmission
21						6,745		6,745		1995 Automate Kaulapuu BO
22						70,629		70,629		1995 Kualapuu
23	Lialali Reservoir	1996		83,423	83,423	83,423	0			
24	Potable Water System	1996		81,912	81,912		81,912			
25	Maunaloa Village Water System	1996		1,639,674	1,639,674	1,637,898	1,776			
26						57,802		57,802		1996 Potable Water System
27	147 Recordall AWWA Standard	1997	21,587				21,587			
28	100 Recordall AWWA Standard	1997	14,685				14,685			
29	47 Recordall AWWA Standard	1997	6,902				6,902			
30	Utility Data System	1997	4,157				4,157			
31	20 Recordall Badger Standard	1997	3,974				3,974			
32	10 Recordall Badger Standard	1997	3,883				3,883			
33	4 Recordall Badger Standard	1997	1,553				1,553			
34	6 Tamper Resist SCDR Stub	1997	59				59			
35	Data System			56,799	56,799					
36						7,697		7,697		1997 Office Equipment
37						68,519		68,519		1997 Badger Water System
38	Maunaloa 12" Water Main	1997		247,636	247,636	247,636	(0)			
39	Water Meters	1997		5,365	5,365	5,365	0			
40	ML Reservoir Repair	1997		149,438	149,438	149,438	(0)			
41	Kualapuu Ranch	1998		1,068	1,068	1,068.00	0			
42	Kalae Kualapuu Ag	1999		8,776	8,776	8,776	0			
43	Water Meter	2000		1,732	1,732	1,732	(0)			
44	Replace Kualapuu Reservoir Roof	2001		124,503	124,503	124,503	0			
45	Waiola Pipeline Replacement	2001		6,414	6,414	6,414	0			
46	Kipu Pipeline Replacement	2001		1,646	1,646	1,646	(0)			
47	4" Pipeline Kualapuu reservoir - Kipu	2001		141,908	141,908	141,027	881			
48	Water Meters	2005		1,477	1,478	1,478	(0)			
49										
50										
51	Total			3,333,812	3,333,813	3,020,607			313,206	
52										
53	Book / Tax Differences						567,564	254,359	(313,205)	

**ATTACHMENT
CA-IR-23b**

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

A review of the accounting and tax records for MPU and WOM has been completed by Robert O'Brien ("RLO") to develop a response to CA-IR-28 in Docket No. 2009-0048 and CA-IR 23 in Docket No. 2009-0049. As a result of this reconciliation work and for reasons that will be explained below, it is recommended that all income tax elements be removed from the cost of service and revenue requirements of both MPU and WOM.

MOLOKAI PUBLIC UTILITIES, INC.

With regard to MPU, after a review of the accounting and tax records, it was determined that the plant balances recorded on Exhibit MPU 9.2 in column 2 totaling \$6,485,783 compared to the plant balances shown on Exhibit MPU 9.6 in column 3 totaling \$5,322,877 through fiscal year end ("FYE") June 30, 1998 as shown on Attachment CA-IR-28a (copy attached for reference) in columns 3 and 6, respectively on line 38, cannot be satisfactorily reconciled without a significant amount of work. Even if that is done, there is a strong likelihood that the differences once identified could still not be explained because of the passage of time and the changing of personnel, mainly at the Tax Accounting Firm. Most of the variances appear to result from differences during the preparation of the tax returns which were prepared from records supplied by each Company but without significant contact with the Company personnel to determine if the amounts used for the MPU plant additions for tax purposes in each year were in agreement with the book amounts for the comparable year. Based on the work done in

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

this case, the Company believes that its recorded book amounts shown on the general ledger as presented on Exhibit MPU 9.2 are accurate. This means that the differences between those book amounts and the tax amounts are the result of reflecting different amounts (not the recorded book amounts) as depreciable plant for tax depreciation when the tax returns were prepared for each year.

For example, please refer to Attachment CA-IR-28a, line 22 which reflects the cost of the upgrade work on the Puunana Treatment Plant in the amount of \$1,012,378. The work was completed and the total amount of the plant addition was transferred from construction work in progress to plant in service on MPU's accounting records in FYE 6-30-06 but was not recorded as an addition to tax plant for depreciation calculation purposes in the preparation of that year's tax return. This treatment for tax purposes was incorrect and also contrary to the book treatment even though that plant amount should have been reflected in the calculation of tax depreciation on the tax return for the FYE 6-30-06. The following explanation will describe the events that resulted in this plant amount not being included on the tax depreciation plant for 2006.

Schedule MPU-TAX-Pg-1 attached hereto shows under the heading "WIP" which stands for Work-in-Process, (on the line labeled "A") that Molokai Ranch ("MR") consolidated book numbers reflected a balance at 6-30-05 (in the column labeled "B") in the amount of \$364,234.53 for account "000-152-50 ml506). Next to that number in the column headed "Add" is an amount on line A of \$648,143.96 reflecting the additions to WIP in the FYE 6-30-06. Finally, under the column headed "Cap" on line A, there is a

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

reduction in the amount of \$1,012,378.49 which removes the total of the first two amounts from the WIP section of the consolidated Fixed Assets from MR. There is another amount on the line labeled "C" reflecting an amount of WIP at 6-30-05 of \$3,351.24 for MPU which was also removed by a reduction in the column headed "Cap". The total of these two amounts is \$1,015,729.73 which is reflected on MPU-TAX-Pg-2.

On MPU-TAX-Pg-2, on the line labeled "D" in the column headed "PP&E" (property plant and equipment) there is a PP&E balance at 6-30-05 in the amount of \$5,321,711.52 for MPU with an addition in the amount of \$1,015,729.73 under the column headed "Cap" with a total for the PP&E for MPU of \$6,337,441.25 at 6-30-06.

The above data clearly indicates that there was an addition to the PP&E in FYE 6-30-06 in the amount of \$1,015,729.73 which included the addition to plant as shown on the accounting records for MPU in the amount of \$1,012,378.49 and should have been reflected on the tax plant records also. However, the Tax Accounting Firm personnel believed that, because the \$1,015,729.73 was included under the "Cap" column on the PP&E schedule instead of under the "Add" column, it was possible that the people compiling the FYE 6-30-06 tax data thought that the \$1,015,729.73 amount was being capitalized on another part of the balance sheet and not as part of PP&E. Therefore, the \$1,015,729.73 amount, was not included on the plant for tax depreciation in 2006.

After some discussion with the Tax Accounting Firm personnel, it was surmised that because of the large amount of tax-loss carry-forwards ("TLC") on the consolidated tax return, there probably was not much emphasis to verify such plant additions. This is

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

because the additional tax depreciation would not provide any benefit to the consolidated tax filing since additional tax depreciation would only add to that TLC. The Tax Accounting Firm also informed RLO that all it would be extremely difficult to get any support for prior years (before 2006 when most of the differences occurred) and that reconciliations of other years could show the same sort of results. In addition, any backup detail for the tax returns before 2006 is in storage and would be extremely time consuming to locate and retrieve such information. Moreover, for the years going back to 2000, it is highly unlikely that there is any support in the files.

RLO confirmed that the TLC was substantial and that any accelerated tax depreciation or other tax credits, such as the Hawaii Capital Goods Excise Tax Credit (“HCGETC”) would not have been used by the consolidated entity because of the significant TLC. In addition, the TLC would not provide any benefit to MPU since MPU did not file a separate income tax return and also has significant TLC.

WAI’OLA O MOLOKA’I

With regard to WOM, as shown on the response to CA-IR-23a, all of the differences are prior to 2001, with the most significant differences occurring from the period 1987 to 1997. In our discussions with WOM's Tax accountants, they indicated that they would not likely be able to provide data for reconciliation or an explanation of the differences if they can be supported. This means that, even if the tax workpapers can

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

be located, it is not likely we can determine why there was a difference based on the current records reviewed.

RECOMMENDATION

Management believes that its book amounts reflected on both MPU (Exhibit MPU 9.2) and WOM (Exhibit WOM 9.2) are supported as actual costs and represent the correct amounts to be included in plant in service and included in rate base. Based on the work done on the reconciliation of the asset balances between book and tax, it appears that management cannot support the accuracy of the plant balances that have been included in the consolidated tax returns for the calculation of the tax depreciation. The specific activity with the Upgrade of the Puunana Treatment Plant clearly shows that the correct amount was recorded on the MPU accounting records and also included as part of the consolidated plant balances, was provided to the tax accounting firm, but was not correctly reflected in the Tax plant amounts used in the consolidated tax return in that year.

In addition, the fact that the Tax Accounting Firm provided information, as supported by the consolidated Federal income tax returns, that the accelerated tax depreciation and the HCGETC amounts would not have been utilized by the consolidated entity to reduce income tax expense because of the significant TLC, indicates that neither MPU nor WOM nor the consolidated company has received benefits in the form of deferred income taxes or tax credits reducing the payment of income taxes. This is an

MPU and WOM
Reconciliation of Plant Additions
Recorded on Books and Used for Tax Depreciation

important factor in the determination of what amounts for deferred income taxes or HCGETC can be used to reduce rate base. Since neither the utility (MPU or WOM) nor its parent through the consolidated income tax return have been able to defer any income tax or reduce any income tax by use of the HCGETC, neither of those amounts can be used to reduce rate base since there has been no tax deferral.

As a result of the above investigation, each Company is proposing to remove all elements related to the income tax expenses, accumulated deferred income tax, HCGETC from the determination of revenue requirement in this proceeding since there have been no benefits resulting from those elements that have been used by MPU or WOM or on its consolidated tax return. RLO will identify each of the components to be removed and will include an update of each Company's exhibits in its rebuttal testimony or in response to subsequent information requests.

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DOCKET NO. 2009-0049

CA-IR-24

Ref: WOM 9.7.

- a. Please confirm that the schedule reflects a completed schedule.

RESPONSE:

The Schedule is complete.

- b. Assuming that it is a completed schedule, please discuss why the schedule only reflects items added in 2005. As it appears that the Company is using a 15 year amortization period, there should be items dating back to 1996 if the credit was taken.

RESPONSE:

The Company did not take the Hawaii Capital Goods Excise Tax Credit in the prior years.

- c. If the Company asserts that it did not take the credit on any items between 1996 and 2005, please explain why.

RESPONSE:

The Company is working with the tax accountants to obtain data to enable the Company to provide a reconciliation with explanations for the differences, but will not be able to provide a response until the week beginning November 30, 2009.

- d. Please explain why there is no forecasted capital excise goods excise tax credit for either 2009 or 2010 even though the Company is proposing to add \$40,000 in years 2009

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CA-IR-24 (cont.)

and 2010, combined. Assuming that the decision to omit any additions to the capital goods excise tax credit is related to Act 178, Session Laws of Hawaii 2009, the language indicates that plant placed into service between the May 1, 2009 and December 31, 2009 are not eligible for the credit. If it is the Company's assertion that the credits are not applicable to the items to be added in 2009 and 2010, please provide an analysis that supports the Company's assertion.

RESPONSE:

The HCGETC should have been calculated on the plant additions proposed in the Company's filing. It was an oversight that the HCGETC was not reflected on Exhibit WOM 9-7. However, as noted in the response to CA-IR-22 in Docket No. 2009-0048, there were no additions during the year ended June 30, 2009 and also the plant additions in the Test Year are under review and will be updated shortly.

SPONSOR:

Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

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CA-IR-25

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

a. Please provide the following information for each of the years 2002 through the test year.

1. identify each of the positions whose costs are reflected in the direct salaries and wages or personnel charges;

RESPONSE:

See Confidential Attachment CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this docket on November ____, 2009, for the data requested from 2002 to June 30, 2009.

2. identify the salary or wage rate for each position;

RESPONSE:

See Confidential Attachment CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this docket on November ____, 2009.

3. for each of the positions paid by wage, provide the number of hours charged to the company separated by straight and overtime;

RESPONSE:

See Confidential Attachments CA-IR-25a(3) (Parts A through C), filed under and subject to the Amended Protective Order issued in this docket on November ____, 2009, for the requested data for the

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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CA-IR-25 (cont.)

years 2006 through the test year ended June 30, 2010. Specifically, (Part A) is a copy of the general ledger which shows the monthly charges to salaries and wages (S&W), (Part B) is a copy of the journal entries supporting the charges to the general ledger, and (Part C) is a payroll summary for the month of August for each year.

4. identify the function of the position and provide detailed description of the duties and responsibilities for that position; and

RESPONSE:

See Confidential Attachment CA-IR-31a(4), filed in Docket No. 2009-0048 under and subject to the Amended Protective Order issued in the said docket on November ____, 2009.

5. identify the number of months that each position was filled or expected to be filled in each year.

RESPONSE:

The Company expects these positions to be filled for the test year. In general, these positions have been filled for all or most of each of the prior years.

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CA-IR-25 (cont.)

- b. If not clearly evident in the response to part a. above, please provide the annual salary and wage increases in each of the years.

RESPONSE:

See Confidential Attachment CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this docket on November ____, 2009, which contains the annual salary effective June 30, 2009 and the date and amount of each hourly wage rate.

- c. On page 19 of WOM-T-100, the Company indicates that it has included a 3.0 percent increase in wages and salaries for the test year. Please justify the granted or expected level of salary and wage increases. Please include a copy of any analysis or study that supports the need for such an increase.

RESPONSE:

The 3.0 percent referenced in WOM-T-100 refers to the change in total payroll between the amount expensed in 2007 of \$133,706 and the proforma expense in the Test Year of \$145,601 which is \$11,895 or an annual increase for 2008, 2009 and 2010 of 2.9 percent. As shown on Confidential Attachment CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this

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CA-IR-25 (cont.)

docket on November ____, 2009, the only increase after June 30, 2007 was an increase to one employee to recognize a change in position. While the Company planned to give the employees this increase because it would have been the first increase in over three years for some employees and close to seven years for others, the Company has delayed the increase for six months and expects an implementation by January 1, 2010 which would be in effect for one-half of the test year.

- d. Assuming that there were any increases in the number of positions in any of the years from 2002 forward, please justify the need for the position.

RESPONSE:

There have been no increases in the number of field positions during this period.

- e. If not already explained elsewhere, please explain the increase in the direct S&W in 2007 and the subsequent decrease in 2008.

RESPONSE:

The Company is continuing to research the S&W increase in fiscal year 2007 and the subsequent decrease in fiscal year.

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DOCKET NO. 2009-0049

CA-IR-25 (cont.)

We will provide the response to this information request as
that *information becomes available*.

SPONSOR: Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

DOCKET NO. 2009-0049

CA-IR-26

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

The Company indicates on page 19 of WOM-T-100 that a position was added effective July 1, 2009.

a. Please confirm that the position was filled as of July 1, 2009.

If not, please state when, or if, the position was filled.

RESPONSE:

Due to current economic conditions, the position was not filled on July 1, 2009 and it is not likely that the position will be filled in the near future.

b. Please identify the nature of the maintenance projects that the employee is expected to work on.

RESPONSE:

Not applicable, see response to part a above.

c. If the maintenance projects are not annually recurring, please explain the need to add a position instead of relying on a third party vendor.

RESPONSE:

Not applicable, see response to part a above.

d. If the maintenance projects have not been done in the past, please explain why they are needed now and explain why those maintenance projects were not performed in the past.

RESPONSE:

Not applicable, see response to part a above.

SPONSOR:

Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-27

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

- a. If the information being sought in any of the subparts of this request will result in the provision of documents or responses identical to the information that will be or was provided in response to CA-IR-33 in Docket No. 2009-0048, please state so.

RESPONSE:

Where appropriate, we have noted in the responses where the information from Docket No. 2009-0048 is incorporated by reference.

- b. Please provide copies of time reports for all direct charges reflected on the Company's books for each of the years 2004 through 2009 year-to-date. If this is voluminous, please provide copies of any summary or "rolled-up" reports that identifies the employee and the reported hours.

RESPONSE:

See Confidential Attachment CA-IR-25a(3), filed under and subject to the Amended Protective Order issued in this docket on November____, 2009.

- c. If not already provided in response to another request, please provide the total annual salary and wage for any position that has been or is either directly charged or allocated to the Company.

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-27 (cont.)

RESPONSE: See Confidential Attachment to CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this docket on November____, 2009.

- d. If not already provided elsewhere, please confirm that these are all of the employees who directly charge the three utility companies (MPU, WOM, and MOSCO).

RESPONSE: It is confirmed that the operating employees shown on Confidential Attachment CA-IR-25a(1), filed under and subject to the Amended Protective Order issued in this docket on November____, 2009, are all of the employees who directly charge time to the three utility companies.

1. If not, please provide a complete list of all employees who directly charge time to the three utility companies.

RESPONSE: Not applicable, see response to part d above.

2. If the positions do represent a comprehensive list, please discuss why MOSCO is apparently much easier to operate and maintain, since MPU has projected the following manhours for MPU, WOM and MOSCO.

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CA-IR-27 (cont.)

Forecasted manhours		
	2009	2010
MPU	7821	8757
WOM	4867	5699
MOSCO	1872	2184
Total	14560	16640

As the table above shows, Company's management appears to project that MOSCO will require nominal labor (around one man year's worth of time), where the other two utility companies will require much more time. Please explain the apparent discrepancy.

RESPONSE:

MOSCO is a small wastewater system that requires little maintenance, no meter readings and serves approximately 400 mostly multi-family customers. The 1,872 hours in 2009 and 2,184 hours in 2010 shown above are reasonable and are greater than the 1,443 hours included in MOSCO's last rate case with a test year ended December 31, 2004. This increase is reasonable during the intervening 5 or 6 year period based on the aging of the MOSCO plant and the increase in need for maintenance.

- e. If not already provided elsewhere, please provide the time reports for the labor charges charged through cost of sales

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CA-IR-27 (cont.)

for each of the years 2006 through 2008. If the time reports do not clearly show the hours charged, applicable wage/salary rates that justify the amount recorded in each year, please provide copies of the documents that support the allocated charges.

RESPONSE:

See Confidential Attachment CA-IR-25a(3), filed under and subject to the Amended Protective Order issued in this docket on November____, 2009.

SPONSOR:

Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-28

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

- a. Please explain the nature of the event that caused the workers comp expense recorded in 2006 to be significantly higher than all other years.

RESPONSE:

The significantly higher workers comp expense recorded in 2006 is due to the prior periods (June 11, 2004 through June 11, 2005) claims premium adjustment.

- b. If not already explained elsewhere, please explain why the benefits charged through the cost of sales are significantly higher than all other years.

RESPONSE:

Not applicable. See response to part a above.

SPONSOR:

Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

DOCKET NO. 2009-0049

CA-IR-29

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

- a. If the information being sought in any of the subparts of this request will result in the provision of documents or responses identical to the information that will be or was provided in response to CA-IR-34 in Docket No. 2009-0048, please state so.

RESPONSE:

Where appropriate, we have noted in the responses where the information from Docket No. 2009-0048 is incorporated by *reference*.

- b. Please discuss whether the Company has evaluated the cost effectiveness of requesting bids for a third party to provide operating and maintenance services as a possible means by which to reduce costs. If so, please discuss the results of that evaluation and provide copies of any relevant documents.

RESPONSE:

The Company has not requested bids for a third party to provide operating and maintenance services to provide service to the three utilities.

- c. If the Company has not conducted any such evaluations, please discuss why not.

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-29 (cont.)

RESPONSE: The Company believes that the current employee complement is the most efficient and cost effective way to provide service to customers of MPU, WOM and MOSCO. These employees are familiar with the service territories and with the facilities providing service, including some facilities that are not owned by the utilities. Any outside provider would have to incur significant start-up costs and may have to be supplemented by other personnel for the operation and maintenance of facilities required to service the utilities and their customers that are owned by others

SPONSOR: Robert O'Brien

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-30

Ref: WOM 10.1, WP WOM 10.1, WOM-T-100.

- a. If the information being sought in any of the subparts of this request will result in the provision of documents or responses identical to the information that will be or was provided in response to CA-IR-35 in Docket No. 2009-0048, please state so.

RESPONSE:

Where appropriate, we have noted in the responses where the information from Docket No. 2009-0048 is incorporated by reference.

- b. Please provide a copy of the premiums or appropriate vendor notifications that support each of the employee benefits. Please provide copies for each of the past three years.

RESPONSE:

See response to CA-IR-35a in Docket No. 2009-0048.

- c. If there have been any notable increases in the premiums or costs associated with any of the benefits, please discuss whether the Company has sought bids or proposals from other vendors as a means by which to minimize its costs.

RESPONSE:

The Company has not sought other bids since the current situation, in which there is a reduction in number of employees being covered, is a recent occurrence.

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-30 (cont.)

- d. Assuming that the costs on workpaper WOM 10.1 represent the costs that the Company has to pay, please identify the cost that the employee is expected to pay towards medical, dental and any other applicable benefit.

RESPONSE: See response to CA-IR-35c in Docket No. 2009-0048.

- e. Please provide a copy of the election form for each employee for the current year.

RESPONSE: See response to CA-IR-35d in Docket No. 2009-0048.

SPONSOR: Robert O'Brien

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DOCKET NO. 2009-0049

CA-IR-31

Ref: WOM 10.2, WP WOM 10.2, MPU-T-100.

Please provide an updated workpaper WOM 10.2 that provides the actual electricity consumed through the most recent billed period in the Company's possession.

RESPONSE: See Attachment CA-IR-31.

SPONSOR: Robert O'Brien

**ATTACHMENT
CA-IR-31**

ELECTRIC CHARGES

		[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
Line #	Description	Kualapuu Pump				Kalae Booster Pump				Kualapuu Reservoir				TOTAL		
		# of Days	KWH Usage	Total Charge	Charge Per KWH	# of Days	KWH Usage	Total Charge	Charge Per KWH	# of Days	KWH Usage	Total Charge	Charge Per KWH	KWH Usage	Total Charge	Charge Per KWH
1	7/25/06	32	1,037	\$ 450	0.4335	32	1	\$ 38	38.1400	32	45	40	0.8922	1,083	\$ 528	0.4874
2	8/24/06	30	1,400	598	0.4272	30	1,530	651	0.4252	30	106	65	0.6119	3,036	1,314	0.4327
3	9/22/06	29	1,491	634	0.4251	29	480	227	0.4720	29	54	44	0.8119	2,025	904	0.4466
4	10/24/06	32	1,432	603	0.4208	32	470	220	0.4682	32	6	27	4.5167	1,908	850	0.4453
5	11/22/06	29	765	333	0.4353	29	220	119	0.5426	29	43	39	0.9056	1,028	491	0.4779
6	12/22/06	30	672	289	0.4307	30	390	182	0.4664	30	5	27	5.4200	1,067	498	0.4671
7	1/23/07	32	954	385	0.4031	32	480	210	0.4374	32	49	40	0.8192	1,483	635	0.4279
8	2/22/07	30	1,217	481	0.3951	30	350	162	0.4625	30	6	27	4.5167	1,573	670	0.4258
9	3/23/07	29	1,260	492	0.3903	29	440	193	0.4393	29	47	39	0.8340	1,747	724	0.4146
10	4/24/07	32	1,282	502	0.3916	32	1,120	443	0.3953	32	6	27	4.5167	2,408	972	0.4036
11	5/23/07	29	1,500	588	0.3923	29	540	233	0.4316	29	90	55	0.6156	2,130	877	0.4117
12	6/22/07	30	638	271	0.4246	30	1,430	566	0.3959	30	5	27	5.4200	2,073	864	0.4168
13	Total 6-30-07		13,648	\$ 5,625	0.4122		7,451	\$ 3,244	0.4353		462	458	0.9914	21,561	\$ 9,327	0.4326
14	7/23/07															
15	8/23/07	30	1,618	674	0.4168	30	700	311	0.4437	30	50	41	0.8200	2,368	1,026	0.4333
16	9/24/07	32	1,767	743	0.4205	32	980	427	0.4355	32	49	42	0.8525	2,796	1,212	0.4333
17	10/27/07	30	1,589	659	0.4150	30	750	629	0.8383	30	49	41	0.8449	2,388	1,330	0.5568
18	11/23/07	30	1,585	661	0.4172	30	720	318	0.4424	30	372	170	0.4557	2,677	1,149	0.4293
19	12/24/07	31	703	323	0.4591	31	530	252	0.4746	31	5	27	5.4680	1,238	602	0.4860
20	1/24/08	31	916	436	0.4762	31	580	289	0.4985	31	5	29	5.7880	1,501	754	0.5025
21	2/25/08	32	1,024	491	0.4793	32	460	240	0.5216	32	457	227	0.4963	1,941	958	0.4933
22	3/25/08	29	1,244	588	0.4726	29	290	164	0.5661	29	187	107	0.5703	1,721	859	0.4990
23	4/22/08	28	1,245	592	0.4752	28	315	178	0.5666	28	40	46	1.1375	1,600	816	0.5098
24	5/23/08	30	1,428	695	0.4869	30	470	253	0.5374	30	6	29	4.8233	1,904	977	0.5131
25	6/24/08	32	1,339	672	0.5022	32	450	249	0.5543	32	34	40	1.1688	1,823	962	0.5275
26	Total 6-30-08		14,458	\$ 6,535	0.4520		6,245	\$ 3,310	0.5300		1,254	798	0.6360	21,957	\$ 10,643	0.4847
27	7/24/08	30	1,414	752	0.5315	30	660	370	0.5601	30	5	29	5.7840	2,079	1,150	0.5532
28	8/25/08	32	1,445	890	0.6161	32	480	292	0.6092	32	188	124	0.6609	2,113	1,307	0.6185
29	9/24/08	30	1,261	729	0.5780	30	650	393	0.6044	30	911	525	0.5758	2,822	1,646	0.5834
30	10/24/08	30	1,139	632	0.5551	30	420	255	0.6071	30	5	29	5.7840	1,564	916	0.5858
31	11/24/08	31	878	471	0.5369	31	360	214	0.5948	31	6	29	4.8200	1,244	714	0.5743
32	12/24/08	30	473	252	0.5332	30	230	141	0.6121	30	187	109	0.5844	890	502	0.5644
33	1/26/09	33	527	261	0.4953	33	290	160	0.5517	33	8	29	4.8333	823	450	0.5468
34	2/23/09	28	644	292	0.4534	28	300	155	0.5187	28	5	29	5.8000	949	476	0.5016
35	3/24/09	29	749	316	0.4219	29	300	148	0.4933	29	189	94	0.4974	1,238	558	0.4507
36	4/23/09	30	1,048	408	0.3893	30	520	220	0.4231	30	42	38	0.9048	1,610	666	0.4137
37	5/22/09	29	722	284	0.3934	29	690	273	0.3957	29	5	29	5.8000	1,417	586	0.4136
38	6/24/09	33	1,080	407	0.3769	33	710	279	0.3930	33	94	56	0.5957	1,884	742	0.3938
39	Total 6-30-09		11,380	\$ 5,695	0.500400		5,610	\$ 2,900	0.516900		1,643	\$ 1,120	0.681610	18,633	\$ 9,714	0.521350
40	7/24/08	30	1,035	393	0.3797	30	340	153	0.4500	30	192	90	0.4688	1,567	636	0.4059
41	8/25/08	32	1,007	396	0.3933	32	330	153	0.4636	32	188	90	0.4787	1,525	639	0.4190
Pro Forma 6-30-09																
40	Sum 12 months 12-31-08		13,000		0.533210		6,000		0.612130		1,000		0.584440			
41	Pro Forma Expense			\$ 6,932				\$ 3,673				\$ 584			\$ 11,561	
Pro Forma for TY																
42	Usage and Rate		12,000		0.533210		6,000		0.612130		1,000		0.584440			
43	Expense			\$ 6,399				\$ 3,673				\$ 584			\$ 11,561	

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
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DOCKET NO. 2009-0049

CA-IR-32

Ref: WOM 10.2, WP WOM 10.2, WOM-T-100.

- a. Please provide the gallons of water pumped by the Kualapuu pump on a monthly basis for each of the years 2006 through 2009 year-to-date.

RESPONSE:

See Attachment CA-IR-32a.

- b. The Company, on page 21 of WOM-T-100, indicates that it "used historic energy usage and costs to develop the pro forma amounts for the" test year. In looking at workpaper WOM 10.2, however, the projected 12,000 KWH usage is a hard input (i.e., a number entered into the cell and not the result of a formula). This is also true for the estimate for the year ended 6-30-09. Please provide the formula used to determine the 12 months activity for both the years ended 6-30-09 and 6-30-10.

RESPONSE:

There was no formula used for the estimates for the years ended June 30, 2009 or June 30, 2010. The estimate was made to recognize the decrease in usage projected in water use by customers from the year ended June 30, 2008 through and including the test year ended June 30, 2010.

- c. Please discuss whether the Company takes advantage of either energy efficiency or pricing options (e.g., Rider M) to

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CA-IR-32 (cont.)

minimize its electricity expenses. If not, please explain why
not.

RESPONSE: The Company's usage at its pumping locations is not eligible
for Schedule M or other energy efficiency pricing options.

SPONSOR: Robert O'Brien

ATTACHMENT
CA-IR-32a

Kualapuu Monthly Useage in K gallons

WOM
ATTACHMENT CA-IR-32a

Date	Beginning	Ending	Useage
Jan-2006	None	In repair	
Feb-2006	In repair		
Mar-2006	0	819	819
Apr-2006	819	2537	1718
May-2006	2537	4324	1787
Jun-2006	4324	6855	2531
Jul-2006	6855	8942	2087
Aug-2006	8942	11294	2352
Sep-2006	11294	13557	2263
Oct-2006	13557	15699	2142
Nov-2006	15699	17254	1555
Dec-2006	17254	18921	1667
Jan-2007	18921	20832	1911
Feb-2007	20832	22629	1797
Mar-2007	22629	24887	2258
Apr-2007	24887	26730	1843
May-2007	26730	28720	1990
Jun-2007	28720	29618	898 Well 17 Down feeding from Kipu
Jul-2007	29618	30615	997 Well 17 Down feeding from Kipu
Aug-2007	30615	33413	2798
Sep-2007	33413	35871	2458
Oct-2007	35871	38967	3096
Nov-2007	38967	40944	1977
Dec-2007	40944	42737	1793
Jan-2008	42737	44609	1872
Feb-2008	44609	46566	1957
Mar-2008	46566	49003	2437
Apr-2008	49003	50829	1826
May-2008	50829	53242	2413
Jun-2008	53242	55729	2487
Jul-2008	55729	58174	2445
Aug-2008	58174	60459	2285
Sep-2008	60459	63184	2725
Oct-2008	63184	65609	2425
Nov-2008	65609	67551	1942
Dec-2008	67551	69469	1918
Jan-2009	69469	71247	1778
Feb-2009	71247	72865	1618
Mar-2009	72865	74776	1911
Apr-2009	74776	76695	1919
May-2009	76695	78568	1873
Jun-2009	78568	80157	1589
Jul-2009	80157	82509	2352
Aug-2009	82509	84444	1935

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CA-IR-33

Ref: WOM 10.2, WP WOM 10.2, WOM-T-100.

- a. Please provide the gallons of water pumped by the Kalae Booster pump on a monthly basis for each of the years 2006 through 2009 year-to-date.

RESPONSE:

See Attachment CA-IR-33a.

- b. In looking at workpaper WOM 10.2, however, the projected 6,000 KWH usage is a hard input (i.e., a number entered into the cell and not the result of a formula). This is also true for the estimate for the year ended 6-30-09. Please provide the formula used to determine the 12 months activity for both the years ended 6-30-09 and 6-30-10.

RESPONSE:

There was no formula used for the estimates for the years ended June 30, 2009 or June 30, 2010. The estimate was made to recognize the decrease in usage projected in water use by customers from the year ended June 30, 2008 through and including the test year ended June 30, 2010.

- c. Please discuss whether the Company takes advantage of either energy efficiency or pricing options (e.g., Rider M) to minimize its electricity expenses. If not, please explain why not.

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DOCKET NO. 2009-0049

CA-IR-33 (cont.)

RESPONSE: The Company's usage at its pumping locations is not eligible
 for Schedule M or other energy efficiency pricing options.

SPONSOR: Robert O'Brien

ATTACHMENT

CA-IR-33a

Kipu Monthly Useage in K gallons

WOM
ATTACHMENT CA-IR-33a

Date	Beginning	Ending	Useage
Jan-2006	111918	112279	361
Feb-2006	112279	112744	465
Mar-2006	112744	113267	523
Apr-2006	113267	113818	551
May-2006	113818	114498	680
Jun-2006	114498	115330	832
Jul-2006	115330	116214	884
Aug-2006	116214	117190	976
Sep-2006	117190	117796	606
Oct-2006	117796	118369	573
Nov-2006	118369	118718	349
Dec-2006	118718	119327	609
Jan-2007	119327	120008	681
Feb-2007	120008	120522	514
Mar-2007	120522	121411	889
Apr-2007	121411	122732	1321
May-2007	122732	123975	1243
Jun-2007	123975	126072	2097 Well 17 Down feeding Kualapuu
Jul-2007	126072	128215	2143 Well 17 Down feeding Kualapuu
Aug-2007	128215	129280	1065
Sep-2007	129280	130640	1360
Oct-2007	130640	131797	1157
Nov-2007	131797	132742	945
Dec-2007	132742	133403	661
Jan-2008	133403	134258	855
Feb-2008	134258	134800	542
Mar-2008	134800	135275	475
Apr-2008	135275	135744	469
May-2008	135744	136426	682
Jun-2008	136426	137134	708
Jul-2008	137134	137995	861
Aug-2008	137995	138816	821
Sep-2008	138816	139612	796
Oct-2008	139612	140206	594
Nov-2008	140206	140616	410
Dec-2008	140616	140998	382
Jan-2009	140998	141381	383
Feb-2009	141381	141806	425
Mar-2009	141806	142295	489
Apr-2009	142295	143089	794
May-2009	143089	144066	977
Jun-2009	144066	144891	825
Jul-2009	144891	145416	525
Aug-2009	145416	145840	424

**WAI'OLA O MOLOKA'I, INC.'S RESPONSES TO THE DIVISION OF CONSUMER
ADVOCACY'S SECOND SUBMISSION OF INFORMATION REQUESTS**

DOCKET NO. 2009-0049

CA-IR-34

Ref: WOM 10.2, WP WOM 10.2, WOM-T-100.

The average electricity cost for WOM appears to be generally higher than the average electricity costs for MPU. Please explain why. Please provide a copy of workpapers used to support the Company's response.

RESPONSE:

The Company believes it is due to the relationship between the fixed KW charges for each of the locations and the kWh usage for those same locations. WOM electric kWh usage is lower than the usage at the MPU locations which should result in a higher per kWh cost.

SPONSOR:

Robert O'Brien

CERTIFICATE OF SERVICE

I (we) hereby certify that copies of the foregoing document were duly served on the following parties, by having said copies delivered as set forth below:

MS. CATHERINE P. AWAKUNI Executive Director Department of Commerce and Consumer Affairs Division of Consumer Advocacy 335 Merchant Street, Suite 326 Honolulu, Hawaii 96813	3 copies Hand Deliver
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MARGERY S. BRONSTER, ESQ. JEANNETTE H. CASTAGNETTI, ESQ. Bronster Hoshibata 2300 Pauahi Tower 1003 Bishop Street Honolulu, HI 96813	1 copy Hand Deliver
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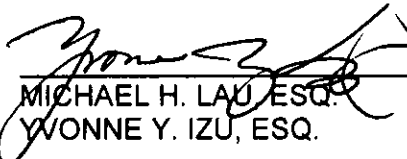
Attorneys for the COUNTY OF MAUI

ANDREW V. BEAMAN, ESQ. Chun Kerr Dodd Beaman & Wong, LLLP Topa Financial Center, Fort Street Tower 745 Fort Street, 9 th Floor Honolulu, HI 96813	1 copy Hand Deliver
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Attorney for MOLOKAI PROPERTIES LIMITED

TIMOTHY BRUNNERT President Stand For Water P. O. Box 71 Maunaloa, HI 96770	1 copy U.S. Mail
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DATED: Honolulu, Hawai'i, November 25, 2009.



MICHAEL H. LAU, ESQ.
YVONNE Y. IZU, ESQ.

Morihara Lau & Fong LLP
Attorneys for WAI'OLA O MOLOKA'I, INC.